

**BOARD OF TRUSTEE'S**  
**THE KINGDOM CHARTER SCHOOL OF LEADERSHIP**  
**COUNTY OF CAMDEN**  
**AUDITOR'S MANAGEMENT REPORT ON**  
**ADMINISTRATIVE FINDINGS-**  
**FINANCIAL, COMPLIANCE AND PERFORMANCE**  
**FOR THE FISCAL YEAR ENDED**  
**JUNE 30, 2015**

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November 27, 2015

## REPORT OF INDEPENDENT AUDITORS

Honorable President and  
Members of the Board of Trustee's  
The Kingdom Charter School of Leadership  
County of Camden, New Jersey

We have audited, in accordance with generally accepted audit standards and **Government Auditing Standards** issued by the Comptroller General of the United States, the basic financial statements of the Board of Trustees of The Kingdom Charter School of Leadership in the County of Camden for the year ended June 30, 2015, and have issued our report thereon dated November 27, 2015.

As part of our audit, we performed procedures required by the New Jersey Department of Education, and the findings and results thereof are disclosed on the following pages, as listed in the accompanying table of contents.

This report is intended for the information of The Kingdom Charter School of Leadership Board of Trustee's management and the New Jersey Department of Education. However, this report is a matter of public record and its distribution is not limited.

Respectfully submitted,

**NIGHTLINGER, COLAVITA & VOLPA, P.A.**



Raymond Colavita, C.P.A., R.M.A.  
Licensed Public School Accountant  
No. 915

## **ADMINISTRATIVE FINDINGS – FINANCIAL, COMPLIANCE AND PERFORMANCE**

### **Scope of Audit**

The audit covered the financial transactions of the Board Secretary/School Business Administrator and Treasurer/Designee of School Monies, the activities of the Board of Trustees, the records of the Student Activity Fund, Food Service Fund, Before and After Care Program and Special Revenue Fund under the auspices of the Board of Trustees.

### **Administrative Practices and Procedures - Insurance**

Fire insurance coverage was carried in the amounts as detailed on Exhibit J-20, Insurance Schedule, contained in the district's **CAFR**

### **Official's Bonds**

<u>Name</u>	<u>Position</u>	<u>Amount</u>
Jeannie Scott	Treasurer of School Monies	\$ 100,000
Riscee Langhorne	Business Administrator	100,000

### ***Finding 2015-1***

The Treasurer's surety bond coverage, for the 2014-15 School Year, did not meet the minimum amount required by N.J.A.C. 6A:23A-16.4.

### ***Recommendation***

A review of the Charter School's surety bonds should be conducted, in order to ensure the Treasurer maintains adequate coverage in future periods.

### **Tuition Charges**

A review of the financial statements indicated that the charter school charged no tuition for any student attending the charter school.

### **District Internal Control Policies**

District board of education and administration are responsible for developing internal controls policies and procedures and maintaining a strong internal control environment. NJAC 6A:23A-6.4 requires that the district's internal control policies include specific requirements at NJAC 6A:23A-6.5 through 6.13. Internal Control Policies were generally found in accordance with NJAC 6A:23A-6.5 through 6.13, with the exception of Segregation of Duties (NJAC 6A:23A-6.5).

### **Financial Planning, Accounting and Reporting**

### **Examination of Claims**

An examination of claims paid during the period under review did not indicate any discrepancies with respect to signatures, certification or supporting documentation.

## **Financial Planning, Accounting and Reporting (Continued)**

### **Payroll Account and Position Control Roster**

The net salaries of all employees of the Board were deposited in the Payroll Account. Employees' payroll deductions and employer's share of fringe benefits were remitted to proper agency.

All payrolls were approved by the Chief School Administrator and were certified by the President of the Board and the School Board Administrator/Board Secretary.

### **Certification of Income Tax Compliance**

The required certification (E-CERT1) of compliance with requirements for income tax on compensation of administrators (Superintendent and Business Administrator) to the N.J. Department of Treasury appeared to be filed by the March 15 due date.

### **Reserve for Encumbrances and Accounts Payable**

A review of outstanding issued purchase orders was made as of June 30, 2015 for goods not yet received or services not yet rendered, and it was determined that no blanket purchase orders were included in the balance of the reserves for encumbrances. Also, unpaid purchase orders included in the balance of accounts payable were reviewed for propriety and to determine that goods were received and services were rendered as of June 30, 2015. No exceptions were noted.

### **Classification of Expenditures**

The coding of expenditures was tested for proper classification in accordance with **N.J.A.C. 6A:23-2.2(f)** and line item details as described in the Budget Summary Key as part of our test of transactions of randomly selected expenditure items. We also reviewed the coding of all expenditures included in our compliance and single audit testing procedures. In addition to randomly selecting a test sample, our sample selection specifically targeted administrative coding classifications to determine overall reliability and compliance with N.J.A.C. 6A:23-8.2. As a result of the procedures performed and condition of the records, no transaction error rate was noted and no additional procedures were deemed necessary to test the propriety of expenditure classification.

### **Classification of Expenditures**

***A. General Classification Findings None***

***B. Administrative Classification Findings None***

### **Board Secretary's Records**

The financial records, books of accounts maintained by the Secretary were in satisfactory condition.

## **Financial Planning, Accounting and Reporting (Continued)**

### **Board Secretary's Records (Continued)**

Acknowledgment of the Board's receipt of the Board Secretary's and Treasurer's monthly financial reports was included in the minutes.

Monthly financial certificates of the Board Secretary and Board of Trustee's for positive line item account status certifications (**N.J.A.C. 6:2-2.13**) were not available. Budgetary line item account transfers were approved monthly to cover any anticipated deficits.

### ***Finding 2015-2***

While revenue and cash receipts from the various sending districts appeared to be recorded in the supporting revenue subsidiary worksheet, the General Ledger was not adequately adjusted to accurately reflect various accounts receivables and or payables.

### ***Recommendation***

Procedures to record periodic journal entries in the General Ledger should be revised, in order to provide accurate accounts receivables and or payables information, regarding revenue from the various sending districts.

Purchase orders were generally charged to the appropriate line item accounts in accordance with the State prescribed Uniform Minimum Chart of Accounts (2R2) for New Jersey Public Charter School.

### **Treasurer's / Designee Records**

The Treasurer/Designee prepared cash reconciliation's for the general operating account, payroll account and payroll agency account per **N.J.S.A. 18A:17-36**.

The Treasurer's records were in agreement with the records of the Board Secretary.

All cash receipts appeared promptly deposited.

The Treasurer's monthly report was filed in a timely manner.

### **Elementary and Secondary Education Act (E.S.E.A.)/Improving America's Schools Act (IASA) as reauthorized by the No Child Left Behind Act of 2001**

The E.S.E.A./NCLB financial exhibits are contained within the Special Revenue Section of the **CAFR**. This section of the **CAFR** documents the financial position pertaining to the projects under Title I and II of the Elementary and Secondary Education Act as amended and reauthorized.

Our audit of E.S.E.A. funds, on a test basis, indicated that obligations and expenditures were incurred during the fiscal year or project period for which the project was approved.

The study of compliance for E.S.E.A. indicated no areas of noncompliance and/or questionable costs.

## **Financial Planning, Accounting and Reporting (Continued)**

### **Other Special Federal and/or State Projects**

The charter school's Special Projects were approved as listed on Schedule A and Schedule B located in the **CAFR**.

Our audit of federal and state funds, on a test basis, indicated that obligations and expenditures were incurred during the fiscal year or project period for which the project was approved. There remains a balance in unearned IDEA revenue, in the amount of \$1,256 that is in the process of being reviewed for proper disposition.

The financial exhibits are contained within the Special Revenue Section of the **CAFR**. This section of the **CAFR** documents the financial position pertaining to the aforementioned special projects. The study of compliance for special projects indicated no areas of noncompliance.

### **T.P.A.F. Reimbursement**

Our audit procedures included a test of the biweekly reimbursements filed with the Department of Education for charter school employees who are members of the Teachers Pension and Annuity Fund.

### **TPAF Reimbursement to the State for Federal Salary Expenditures**

Our audit did not identify wages charged against any federal award programs of the District in the 2014-15 school year. As a result, no amount was chargeable on any federal award of the charter school district to reimburse the State for the TPAF/FICA payments made by the State on-behalf of the charter school district.

### **School Purchasing Programs**

#### **Contracts and Agreements Requiring Advertisement for Bids**

**N.J.S.A. 18A:18A-1 et seq.** (Public School Contracts Law), the associated rules and related information on the statute, and school contracts in general are available on the website: [http://www.state.nj.us/dca/divisions/dlgs/programs/ps\\_contracts.html](http://www.state.nj.us/dca/divisions/dlgs/programs/ps_contracts.html).

The current statute is posted on the New Jersey Legislature website at: [http://lis.njleg.state.nj.us/cgi-bin/om\\_isapi.dll?clientID=1319801&depth=2&expandheadings=off&headingswithhits=on&infobase=statutes.nfo&softpage=TOC\\_Frame\\_pg42](http://lis.njleg.state.nj.us/cgi-bin/om_isapi.dll?clientID=1319801&depth=2&expandheadings=off&headingswithhits=on&infobase=statutes.nfo&softpage=TOC_Frame_pg42)

The bid thresholds in accordance with N.J.S.A. 18A:18A-2 and 18A:18A-3(a) are \$36,000 (with a Qualified Purchasing Agent) and \$26,000 (without a Qualified Purchasing Agent), respectively. The law regulating bidding for public school student transportation contracts under N.J.S.A. 18A:39-3 is currently \$18,300 for 2014-15.

The Charter School has the responsibility of determining whether the expenditures in any category will exceed the statutory thresholds within the contract year. Where question arises as to whether any contract or agreement might result in violation of the statute, the Solicitor's opinion should be sought before a commitment is made.

## **School Purchasing Programs (Continued)**

### **Contracts and Agreements Requiring Advertisement for Bids (Continued)**

Inasmuch as the system of records did not provide for an accumulation of payments for categories for the performance of any work or the furnishing or hiring of any materials or supplies, the results of such an accumulation could not reasonably be ascertained. Disbursements were reviewed, however, to determine whether any clear-cut violations existed.

Based on the results of our examination, we did not note any individual payments, contracts, or agreements made for the performance of any work or goods or services, in excess of the statutory thresholds where there had been no advertising for bids in accordance with the provisions of N.J.S.A. 18A:18A-4, amended.

Our examination did reveal, however that purchases from vendors were properly made through approved state contracts.

Resolutions were adopted authorizing the awarding of contracts or agreements for "Professional Services" per N.J.S.A. 18A:18A-5.

The system of records did not provide for an accumulation of purchases for which the charter school used contracts entered into by the State Department of Purchase and Property pursuant to Ch. 114, P.L. 1977; therefore, the extent of such purchases could not reasonably be ascertained.

The review of contracts and agreements did not disclose any areas of statutory noncompliance.

Although a particular contract is exempt from the formal requirements of public advertising and competitive bidding, N.J.S.A. 18A:18A-37 requires that quotations be obtained, whenever practical, for any contract less than the bid threshold but 15% or more of that amount, except for contracts for professional services. All contracts and agreements, which are subject to quotations, shall be awarded on the basis of the lowest responsible quotation received, which is most advantageous to the Board of Education, price and other factors considered.

### **School Food Service**

The financial transactions and statistical records of the School Food Service Fund were maintained in satisfactory condition. The financial accounts, meal count records and eligibility applications were reviewed on a test-check basis. Packaged meals were acquired on a per meal basis by Preferred Meal Systems, Inc. The agreement calls for a Lunch program.

The number of meals and milks claimed for reimbursement was verified against sales and meal count records. As part of the claims review process, the edit check worksheet was completed. Reimbursement vouchers appeared to be timely filed. While there were some minor problems noted regarding supporting documentation, the number of meals claimed generally agreed with meal count records.

## **School Food Service (Continued)**

Applications for free and reduced price meals and free milks were reviewed for completeness and accuracy and also as a part of the Student Enrollment requirements.

### ***Finding 2015-3***

Accurately prepared edit check worksheets were not always available for audit and several lunch applications were found to be incomplete. In addition, various claims for reimbursement were not accurately submitted, which resulted in an immaterial net under claim at year end.

### ***Recommendation***

Procedures to complete monthly food service edit checks, lunch applications and reimbursement claims should be revised, in order to strengthen internal controls over operations in the Food Service Enterprise Fund.

The required verification procedures for free and reduced price applications were completed and available for review, also as part of the Student Enrollment requirements.

Food service employees are provided by the outside food service management company and, therefore, no time sheets are required by the Board of Trustees.

Expenditures were separately recorded as food costs. Vendor invoices were reviewed and costs verified.

The cash disbursements records reflected expenditures for program related goods and services. The charter school utilizes a food service management company, which is depositing and expending program monies in accordance with N.J.S.A. 18A:17-34, and 19-4.1. The appropriate revenue and expenditure records were maintained in order to substantiate the non-profit status of the school food service. Net cash resources did not exceed three months average expenditures.

The General Fund subsidized the Food Service Program in the amount of \$21,993 for the 2014-15.

There were no food distribution program commodities allocated to The Kingdom Charter School of Leadership. The board is currently evaluating any food service enhancements or additions that will benefit the students in the future.

Exhibits reflecting Child Nutrition Program operations are included in the section entitled Enterprise Funds, Section G of the **CAFR**.

## **Before and After Care Program and Summer Enrichment**

Extended day activity (representing miscellaneous childcare program fee revenues and payment of related operating expenditures) and the Summer Enrichment activity (representing the summer school program) are reported as enterprise funds.

The analysis of receipts submitted for audit, as adjusted for each fund, reconciled with the bank at June 30, 2015. Deposits were generally made on a timely basis into the monthly bank statements. Expenditures were supported by invoices and other documentation.

## **Before and After Care Program and Summer Enrichment (Continued)**

### ***Finding 2015-4***

Adequate supporting detail, regarding attendance in the Before and After Care Program, was not available in order to verify accounts receivable and unearned revenue.

### ***Recommendation***

Procedures to document attendance, along with the related billing and receipt of the Before and After Care Program, should be reviewed and updated, in order to provide accurate information for reporting in the financial statements.

## **Student Body Activities**

The Board has a policy, which clearly established the regulation of student activity funds. A monthly report of student activity funds is submitted to the Board.

Monthly bank reconciliations of the Student Activity Fund account were properly prepared and available for audit.

## **Enrollment counts and submission to the Department**

Our audit procedures included a test of information reported on October 15 and the last day of school for on-roll, special education, LEP and low income. The details of our test results are included in this report in the *Schedule of Audited Enrollments*. We also performed a review of the School's procedures related to its completion.

Internal controls as they relate to the collection and submission of enrollment counts were documented and deemed sufficient.

### ***Finding 2015-5***

In several instances, the number of days reflected as enrolled in the Charter School Enrollment System did not appear accurately calculated, regarding students transferring in/out of the Charter School.

### ***Recommendation***

Procedures to calculate the proper number of days enrolled should be revised to include an additional review of transfer information, in order that days enrolled may be adjusted prior to submission of the year-end enrollment report.

## **Facilities and Capital Assets**

Our procedures included a review of the EDA grant agreements, if any, for consistency with recording EDA revenue, transfer of local funds from the general fund or from the capital reserve account, and awarding of contracts for eligible facilities construction. There were no capital grant agreements for the fiscal year ending June 30, 2015.

A fixed asset record was maintained by the School Business Administrator.

**Follow-up on Prior Years' Findings**

In accordance with Government Auditing Standards, which are applicable to NJ Charter Schools, our procedures will include a review of all prior year audit recommendations and corrective action has been taken on all prior year audit findings.

**Acknowledgment**

We received the complete cooperation of all the officials of the school district, and we greatly appreciate the courtesies extended to us.

Respectfully submitted,

**NIGHTLINGER, COLAVITA & VOLPA, P.A.**

A handwritten signature in black ink, appearing to read "Raymond Colavita". The signature is written in a cursive style with a large initial "R".

Raymond Colavita, C.P.A., R.M.A.  
Licensed Public School Accountant  
No. 915

**SCHEDULE OF MEAL COUNT ACTIVITY**

**KINGDOM CHARTER SCHOOL OF LEADERSHIP**  
**FOOD SERVICE FUND**

**NUMBER OF MEALS/MILKS SERVED AND (OVER)/UNDERCLAIM-FEDERAL**  
**ENTERPRISE FUNDS**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2015**

PROGRAM	MEAL CATEGORY	MEALS CLAIMED	MEALS TESTED	MEALS VERIFIED	DIFFERENCE	RATE (a)	(OVER) UNDER CLAIM (b)
National School Lunch (Regular Rate) *	Paid	606	606	854	248	0.28	69.44
	Reduced	1,381	1,381	1,381	0	2.58	0.00
	Free	3,859	3,859	3,859	0	2.98	0.00
	<b>TOTAL</b>	<b>5,846</b>	<b>5,846</b>	<b>6,094</b>			<b>69.44</b>
National School Lunch *	HHFKA - PB Lunch Only	5,846	5,846	6,094	248	0.06	14.88
School Breakfast (Regular Rate) *	Paid	302	302	54	(248)	0.28	(69.44)
	Reduced	418	418	418	0	1.32	0.00
	Free	1,028	1,028	1,028	0	1.62	0.00
	<b>TOTAL</b>	<b>1,748</b>	<b>1,748</b>	<b>1,500</b>			<b>(69.44)</b>
School Breakfast (Severe Need Rate) *	Paid	13	13	13	0	0.28	0.00
	Reduced	95	95	95	0	1.63	0.00
	Free	224	224	224	0	1.93	0.00
	<b>TOTAL</b>	<b>332</b>	<b>332</b>	<b>332</b>			<b>0.00</b>
<b>Total Net Overclaim</b>							<b>14.88</b>

\* Accurately prepared edit checks were not made available for January-June 2015, therefore those months are not included in this calculation - see Finding 2015-2.

**SCHEDULE OF MEAL COUNT ACTIVITY**

**KINGDOM CHARTER SCHOOL OF LEADERSHIP**

**FOOD SERVICE FUND**

**NUMBER OF MEALS/MILKS SERVED AND (OVER)/UNDERCLAIM-STATE**

**ENTERPRISE FUNDS**

**FOR THE FISCAL YEAR ENDED JUNE 30, 2015**

PROGRAM	MEAL CATEGORY	MEALS CLAIMED	MEALS TESTED	MEALS VERIFIED	DIFFERENCE	RATE (a)	(OVER) UNDER CLAIM (b)
State Reimbursement - National School Lunch (Regular Rate) *	Paid	606	606	854	248	0.040	9.92
	Reduced	1,381	1,381	1,381	0	0.055	0.00
	Free	3,859	3,859	3,859	0	0.055	0.00
	<b>TOTAL</b>	<u>5,846</u>	<u>5,846</u>	<u>6,094</u>			

**Total Net Overclaim**

9.92

\* Accurately prepared edit checks were not made available for January-June 2015, therefore those months are not included in this calculation - see Finding 2015-2.

**THE KINGDOM CHARTER SCHOOL OF LEADERSHIP  
NET CASH RESOURCE SCHEDULE  
Proprietary Funds - Food Service  
June 30, 2015**

<u>Net Cash Resources:</u>		<b>Food Service B - 4/5</b>	
<b>CAFR</b>	*	<b>Current Assets</b>	
B-4		Cash & Cash Equiv.	\$ 509.00
B-4		Due from Other Gov'ts	
B-4		Accounts Receivable	23,058
B-4		Investments	
<b>CAFR</b>		<b>Current Liabilities</b>	
B-4		Less Accounts Payable	(14,944)
B-4		Less Accruals	
B-4		Less Due to Other Funds	(8,623)
B-4		Less Deferred Revenue	<u>                    </u>
		<b>Net Cash Resources</b>	<u><u>\$ -</u></u> (A)

Net Adj. Total Operating Expense:

B-5	Tot. Operating Exp.	77,632	
B-5	Less Depreciation	<u>                    </u>	
	Adj. Tot. Oper. Exp.	<u><u>\$ 77,632.00</u></u>	(B)

Average Monthly Operating Expense:

B / 10	<u><u>\$ 7,763.20</u></u>	(C)
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Three times monthly Average:

3 X C	<u><u>\$ 23,289.60</u></u>	(D)
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TOTAL IN BOX A	\$	<u>          -</u>
LESS TOTAL IN BOX D	\$	<u>23,289.60</u>
NET	\$	<u><u>(23,289.60)</u></u>
From above:		
<b>A is greater than D, cash exceeds 3 X average monthly operating expenses.</b>		
<b>D is greater than A, cash does not exceed 3 X average monthly operating expenses.</b>		

\* Inventories are not to be included in total current assets.

SOURCE - USDA resource management comprehensive review form

**SCHEDULE OF AUDITED ENROLLMENTS**

**THE KINGDOM CHARTER SCHOOL OF LEADERSHIP  
APPLICATION FOR CHARTER SCHOOL AID  
ENROLLMENT COUNT AS OF OCTOBER 15, 2014**

Grades	Submission to DOE Reported on Roll	Reported on Workpapers	Verified Signed Registration Forms	Errors	Verified # days Enrolled	Errors	Special Ed and/or Bilingual	Verified Documentation	Errors	Verified # days Service Provided	Errors	Low Income	Verified Documentation	Errors
Kindergarten	30	15	15		15	0	0	0	0	0	0	8	8	0
One	30	15	15		12	3	0	0	0	0	0	3	3	0
Two	32	16	16		11	5	0	0	0	0	0	9	9	0
Three	32	16	16		12	4	0	0	0	0	0	6	6	0
Four	30	15	15		14	1	0	0	0	0	0	5	5	0
Five	26	13	13		12	1	1	1	0	1	0	6	6	0
Six	20	10	10		9	1	0	0	0	0	0	4	4	0
Seven														
Eight														
Nine														
Ten														
Eleven														
Twelve														
<b>Total</b>	<b>200</b>	<b>100</b>	<b>100</b>	<b>-</b>	<b>85</b>	<b>15</b>	<b>1</b>	<b>1</b>	<b>0</b>	<b>1</b>	<b>0</b>	<b>41</b>	<b>41</b>	<b>0</b>
Percentage				<u>0.00%</u>		<u>17.65%</u>			<u>0.00%</u>		<u>0.00%</u>			<u>0.00%</u>

SCHEDULE OF AUDITED ENROLLMENTS

THE KINGDOM CHARTER SCHOOL OF LEADERSHIP  
 APPLICATION FOR CHARTER SCHOOL AID  
ENROLLMENT COUNT AS OF LAST DAY OF SCHOOL YEAR

Grades	Submission to DOE Reported on Roll	Reported on Workpapers	Verified Signed Registration Forms	Errors	Verified # days Enrolled	Errors	Special Ed and/or Bilingual	Verified Document-ation	Errors	Verified # days Service Provided	Errors	Low Income	Verified Document-ation	Errors
Kindergarten	35	20	20	0	14	6	0	0	0	0	0	11	11	0
One	34	19	19	0	16	3	0	0	0	0	0	8	8	0
Two	38	22	22	0	15	7	0	0	0	0	0	10	10	0
Three	34	18	18	0	16	2	0	0	0	0	0	11	11	0
Four	32	17	17	0	13	4	1	1	0	1	0	10	10	0
Five	25	12	12	0	10	2	2	2	0	2	0	5	5	0
Six	21	11	11	0	11	0	2	2	0	2	0	7	7	0
Seven														
Eight														
Nine														
Ten														
Eleven														
Twelve														
<b>Total</b>	<b>219</b>	<b>119</b>	<b>119</b>	<b>0</b>	<b>95</b>	<b>24</b>	<b>5</b>	<b>5</b>	<b>0</b>	<b>5</b>	<b>0</b>	<b>62</b>	<b>62</b>	<b>0</b>
Percentage				<u>0.00%</u>		<u>25.26%</u>			<u>0.00%</u>		<u>0.00%</u>			<u>0.00%</u>